

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greenwood Community Sch Corp (4245)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$11,051,359	\$11,058,126	\$10,804,545	\$10,622,009	-1.0%	-1.7%
Group Health Insurance	222	\$2,415,571	\$2,591,925	\$2,916,325	\$2,214,683	-2.1%	-24.1%
Non - Certified Salaries	120	\$1,608,918	\$1,728,426	\$1,885,784	\$1,494,350	-1.8%	-20.8%
Social Security Certified	212	\$822,158	\$813,642	\$798,929	\$777,421	-1.4%	-2.7%
Transfer Tuition to Other School Corps Within State	561	\$837,355	\$869,005	\$853,561	\$757,562	-2.5%	-11.2%
Teacher Retirement Fund, After 7-1-95	216	\$627,079	\$682,272	\$701,638	\$738,708	4.2%	5.3%
Textbooks	630	\$549,625	\$234,196	\$459,243	\$358,893	-10.1%	-21.9%
Operational Supplies	611	\$210,014	\$239,224	\$218,225	\$220,731	1.3%	1.1%
Instruction Services	311	\$149,801	\$159,985	\$187,484	\$213,839	9.3%	14.1%
Other Employee Benefits	241 - 290	\$311,937	\$276,512	\$152,823	\$146,565	-17.2%	-4.1%
Public Employees Retirement Fund	214	\$99,466	\$116,106	\$150,296	\$137,464	8.4%	-8.5%
Other Professional and Technical Services	319	\$6,232	\$26,579	\$67,255	\$127,702	112.8%	89.9%
Workers Compensation Insurance	225	\$115,413	\$122,897	\$113,016	\$127,515	2.5%	12.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$173,601	\$149,496	\$137,939	\$120,639	-8.7%	-12.5%
Social Security Noncertified	211	\$121,432	\$129,448	\$141,708	\$111,769	-2.1%	-21.1%
Pre-2008 Object Code - Temporary Salaries	130	\$140,284	\$100,084	\$154,884	\$54,589	-21.0%	-64.8%
Distance Learning Equipment	742	\$8,000	\$22,200	\$15,200	\$27,450	36.1%	80.6%
Other Group Insurance Authorized by Statute	224	\$27,129	\$25,513	\$24,887	\$24,006	-3.0%	-3.5%
Travel	580	\$13,082	\$26,883	\$22,804	\$17,737	7.9%	-22.2%
Group Life Insurance	221	\$16,779	\$17,675	\$17,693	\$17,007	0.3%	-3.9%
Other Technology Hardware	746	\$9,774	\$1,890	\$53	\$15,656	12.5%	29440.0%
Instructional Programs Improvement Services	312	\$1,125	\$24,500	\$4,000	\$10,208	73.6%	155.2%
Content	747	\$54,710	\$40,811	\$400	\$10,000	-34.6%	2400.0%
Group Accident Insurance	223	\$2,680	\$2,769	\$2,783	\$2,493	-1.8%	-10.4%
Dues and Fees	810	\$0	\$0	\$0	\$2,274	NA	NA
Food Purchases	614	\$0	\$0	\$405	\$1,992	NA	392.1%
Unemployment Insurance	230	\$675	\$0	\$6,760	\$1,149	14.2%	-83.0%
Other Supplies and Materials	615, 660 - 689	\$1,495	\$3,236	\$5,906	\$474	-24.9%	-92.0%
Student Transportation Services	510	\$0	\$0	\$0	\$14	NA	NA
Computer Hardware	741	\$24,075	\$19,090	\$76,397	\$0	-100.0%	-100.0%
Equipment	730	\$1,365	\$0	\$0	\$0	-100.0%	NA
Transfer Tuition - Other	569	\$0	\$0	\$798	\$0	NA	-100.0%
Pupil Services	313	\$96,399	\$11,438	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$61,319	\$31,938	\$0	NA	-100.0%
Wireless Equipment	743	\$2,250	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$0	\$2,540	\$0	NA	-100.0%
Transfer Tuition to Private Sources	563	\$0	\$0	\$1,822	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$420	\$0	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greenwood Community Sch Corp (4245)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$19,500,200	\$19,555,246	\$19,958,038	\$18,354,902	-1.5%	-8.0%
Student Instructional Support							
Certified Salaries	110	\$905,017	\$916,890	\$965,480	\$955,126	1.4%	-1.1%
Non - Certified Salaries	120	\$728,547	\$684,308	\$750,381	\$634,473	-3.4%	-15.4%
Group Health Insurance	222	\$100,742	\$105,592	\$105,806	\$87,176	-3.6%	-17.6%
Public Employees Retirement Fund	214	\$55,792	\$61,531	\$76,106	\$68,616	5.3%	-9.8%
Teacher Retirement Fund, After 7-1-95	216	\$63,857	\$64,942	\$67,529	\$67,057	1.2%	-0.7%
Social Security Certified	212	\$57,360	\$57,810	\$61,306	\$60,346	1.3%	-1.6%
Social Security Noncertified	211	\$52,601	\$50,001	\$54,511	\$45,924	-3.3%	-15.8%
Operational Supplies	611	\$24,253	\$30,296	\$24,844	\$24,253	0.0%	-2.4%
Workers Compensation Insurance	225	\$14,278	\$15,749	\$14,472	\$19,791	8.5%	36.8%
Other Employee Benefits	241 - 290	\$38,000	\$32,943	\$22,258	\$19,367	-15.5%	-13.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,159	\$8,952	\$9,142	\$9,479	0.9%	3.7%
Postage and Postage Machine Rental	532	\$9,824	\$14,450	\$12,345	\$9,182	-1.7%	-25.6%
Travel	580	\$2,715	\$6,986	\$4,621	\$3,658	7.7%	-20.9%
Other Group Insurance Authorized by Statute	224	\$3,339	\$3,193	\$3,048	\$2,927	-3.2%	-4.0%
Group Life Insurance	221	\$1,849	\$1,977	\$1,920	\$1,881	0.4%	-2.1%
Official Bond Premiums	525	\$1,275	\$1,650	\$825	\$825	-10.3%	0.0%
Group Accident Insurance	223	\$296	\$310	\$301	\$276	-1.8%	-8.4%
Other Professional and Technical Services	319	\$250	\$1,323	\$179	\$49	-33.5%	-72.6%
Dues and Fees	810	\$1,972	\$0	\$204	\$0	-100.0%	-100.0%
Terminal Leave	125	\$0	\$6,333	\$0	\$0	NA	NA
Computer Hardware	741	\$0	\$6,000	\$0	\$0	NA	NA
Student Instructional Support Total		\$2,071,126	\$2,071,235	\$2,175,279	\$2,010,405	-0.7%	-7.6%
Overhead and Operational							
Non - Certified Salaries	120	\$2,931,756	\$2,926,656	\$3,005,055	\$3,042,729	0.9%	1.3%
Group Health Insurance	222	\$315,842	\$327,761	\$103,548	\$1,424,133	45.7%	1275.3%
Light and Power - Other Than Heating and Cooling	625	\$624,669	\$650,822	\$802,228	\$752,749	4.8%	-6.2%
Repairs and Maintenance Services	430	\$437,703	\$368,423	\$419,562	\$618,638	9.0%	47.4%
Food Purchases	614	\$549,684	\$583,708	\$563,549	\$573,802	1.1%	1.8%
Certified Salaries	110	\$373,675	\$377,393	\$510,437	\$530,728	9.2%	4.0%
Operational Supplies	611	\$356,399	\$423,893	\$429,449	\$431,851	4.9%	0.6%
Public Employees Retirement Fund	214	\$221,582	\$249,317	\$275,804	\$295,604	7.5%	7.2%
Social Security Noncertified	211	\$210,792	\$211,476	\$220,167	\$223,774	1.5%	1.6%
Insurance	520	\$177,048	\$425,173	\$218,560	\$210,706	4.4%	-3.6%
Gasoline and Lubricants	613	\$232,609	\$242,853	\$234,976	\$166,505	-8.0%	-29.1%
Heating and Cooling for Buildings - Gas	622	\$218,599	\$254,099	\$234,376	\$141,138	-10.4%	-39.8%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greenwood Community Sch Corp (4245)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$98,341	\$104,639	\$137,538	\$136,152	8.5%	-1.0%
Equipment	730	\$20,642	\$14,816	\$69,017	\$80,118	40.4%	16.1%
Telephone	531	\$41,056	\$73,293	\$79,328	\$61,083	10.4%	-23.0%
Teacher Retirement Fund, After 7-1-95	216	\$29,179	\$29,814	\$48,417	\$55,716	17.6%	15.1%
Workers Compensation Insurance	225	\$29,519	\$32,503	\$29,864	\$50,179	14.2%	68.0%
Social Security Certified	212	\$22,798	\$22,723	\$33,848	\$32,147	9.0%	-5.0%
Official Bond Premiums	525	\$1,850	\$2,750	\$1,550	\$30,260	101.1%	1852.3%
Board of Education Services	318	\$13,065	\$6,680	\$21,730	\$27,349	20.3%	25.9%
Removal of Refuse and Garbage	412	\$21,427	\$19,451	\$22,574	\$25,886	4.8%	14.7%
Other Professional and Technical Services	319	\$32,437	\$35,082	\$132,647	\$25,619	-5.7%	-80.7%
Content	747	\$21,456	\$9,500	\$30,664	\$22,575	1.3%	-26.4%
Other Employee Benefits	241 - 290	\$57,700	\$45,660	\$18,421	\$16,250	-27.2%	-11.8%
Travel	580	\$20,511	\$31,066	\$20,535	\$16,228	-5.7%	-21.0%
Dues and Fees	810	\$26,853	\$27,464	\$41,688	\$16,164	-11.9%	-61.2%
Board Member Compensation	115	\$14,588	\$18,122	\$14,541	\$14,032	-1.0%	-3.5%
Advertising	540	\$6,988	\$4,644	\$10,086	\$5,554	-5.6%	-44.9%
Postage and Postage Machine Rental	532	\$5,243	\$4,579	\$5,514	\$5,399	0.7%	-2.1%
Other Group Insurance Authorized by Statute	224	\$5,056	\$4,614	\$4,694	\$4,846	-1.1%	3.2%
Group Accident Insurance	223	\$395	\$376	\$411	\$4,096	79.5%	896.5%
Computer Hardware	741	\$0	\$19,960	\$69,150	\$2,530	NA	-96.3%
Group Life Insurance	221	\$2,416	\$2,348	\$2,576	\$2,517	1.0%	-2.3%
Staff Services	314	\$23,330	\$18,992	\$16,801	\$2,270	-44.1%	-86.5%
Bank Service Charges	871	\$0	\$328	\$1,004	\$2,112	NA	110.4%
Student Transportation Services	510	\$2,205	\$2,557	\$2,501	\$1,845	-4.4%	-26.2%
Other Purchased Services	593	\$0	\$705	\$269	\$1,115	NA	315.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$1,107	NA	NA
Unemployment Insurance	230	\$1,401	\$10,856	\$0	\$976	-8.6%	NA
Rentals	440	\$15	\$1,270	\$1,455	\$712	161.4%	-51.0%
Improvements Other Than Buildings	715	\$0	\$375	\$3,939	\$525	NA	-86.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,989	\$3,072	\$1,786	\$401	-39.5%	-77.5%
Other Public or Private Utility Services	419	\$0	\$0	\$0	\$250	NA	NA
Other Purchased Property Services	490 - 499	\$156	\$258	\$42	\$210	7.8%	397.7%
Periodicals	650	\$0	\$0	\$0	\$85	NA	NA
Vehicles	731	\$451,670	\$189,986	\$301,120	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$12	\$0	\$0	NA	NA
Other Technology Hardware	746	\$16,175	\$14,115	\$699	\$0	-100.0%	-100.0%
Terminal Leave	125	\$0	\$2,035	\$0	\$0	NA	NA
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$1,749	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$1,424	\$1,506	\$0	\$0	-100.0%	NA
Instruction Services	311	\$0	\$762	\$0	\$0	NA	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greenwood Community Sch Corp (4245)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Late Payments	872	\$0	\$53	\$0	\$0	NA	NA
Overhead and Operational Total		\$7,622,989	\$7,798,537	\$8,142,121	\$9,058,666	4.4%	11.3%
Non Operational							
Redemption of Principal	831	\$3,786,264	\$3,873,327	\$3,679,941	\$3,430,549	-2.4%	-6.8%
Construction Services	450	\$848,422	\$585,901	\$3,013,596	\$459,543	-14.2%	-84.8%
Content	747	\$227,668	\$288,081	\$302,968	\$326,523	9.4%	7.8%
Improvements Other Than Buildings	715	\$660,047	\$1,036,004	\$189,787	\$235,083	-22.7%	23.9%
Certified Salaries	110	\$187,167	\$197,170	\$188,324	\$203,474	2.1%	8.0%
Rentals	440	\$54,784	\$204,467	\$191,498	\$194,968	37.3%	1.8%
Equipment	730	\$206,698	\$159,712	\$115,411	\$177,914	-3.7%	54.2%
Connectivity	744	\$182,116	\$110,812	\$116,055	\$116,550	-10.6%	0.4%
Computer Hardware	741	\$69,860	\$266,244	\$628,724	\$99,845	9.3%	-84.1%
Other Technology Hardware	746	\$68,637	\$142,636	\$552,681	\$89,128	6.7%	-83.9%
Interest	832	\$108,485	\$83,268	\$48,613	\$31,750	-26.4%	-34.7%
Non - Certified Salaries	120	\$32,651	\$19,932	\$38,426	\$31,716	-0.7%	-17.5%
Repairs and Maintenance Services	430	\$30,132	\$1,056	\$15,787	\$22,745	-6.8%	44.1%
Other Professional and Technical Services	319	\$74,063	\$264,909	\$95,970	\$22,306	-25.9%	-76.8%
Social Security Certified	212	\$14,478	\$15,083	\$14,404	\$15,541	1.8%	7.9%
Teacher Retirement Fund, After 7-1-95	216	\$11,564	\$11,442	\$11,945	\$12,014	1.0%	0.6%
Bank Service Charges	871	\$0	\$0	\$1,595	\$3,240	NA	103.1%
Group Health Insurance	222	\$922	\$3,108	\$4,079	\$3,179	36.2%	-22.1%
Operational Supplies	611	\$243	\$2,217	\$2,016	\$2,930	86.3%	45.3%
Social Security Noncertified	211	\$2,463	\$1,525	\$2,940	\$2,374	-0.9%	-19.2%
Workers Compensation Insurance	225	\$1,924	\$2,112	\$1,815	\$2,339	5.0%	28.9%
Awards	875	\$1,500	\$1,500	\$3,508	\$2,234	10.5%	-36.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,721	\$1,644	\$1,622	\$1,704	-0.2%	5.1%
Other Employee Benefits	241 - 290	\$231	\$368	\$170	\$150	-10.2%	-11.5%
Other Group Insurance Authorized by Statute	224	\$18	\$34	\$36	\$32	15.6%	-11.1%
Group Life Insurance	221	\$20	\$22	\$23	\$20	0.1%	-12.7%
Public Employees Retirement Fund	214	\$453	\$339	\$597	\$15	-57.0%	-97.4%
Group Accident Insurance	223	\$3	\$3	\$4	\$3	-1.5%	-16.7%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$22,995	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$177	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$6,572,715	\$7,295,914	\$9,222,536	\$5,487,869	-4.4%	-40.5%
Grand Total		\$35,767,030	\$36,720,932	\$39,497,975	\$34,911,842	-0.6%	-11.6%